G R S IX 5]

Previous references

File No 56-20

Serial Nos 29, 36, 52 462

Later references

GENERAL AND REVENUE SECRETARIAT

Serial Nos 29, 36, 5-2 462

Part B for Apr 1920

SUBJECT

Rye Laws

WD 2205-1 (2-20) 25-14-5

G R S 17] 1920-21

GENERAL AND REVENUE SECRETARIAT

(Jud)

NOTES

File No 56-20

FILE HEADING

Bye-Laws.

From

The Dc Taloa

No. Z 70C/89 Dated 28-11-20 Received 29-11-20

Diary No. 4264	Enclos	Spare Copies	Serial No 29

BRIEF ABSTRACT OF LETTER

Requests sanction to the bye-laws framed by the Municipality of Cheduballapur for the levy of taxes on professions etc

NOTES AND ORDERS

1) The Municipality have framed rules under Sec 466(c) of the Municipal Regulations

2 Rule 14 is superfluous & may, if approved, be cancelled

3) Rules VII, VIII, IX & XI have to

NOTES—First Sheet

G R S III-21

General and Revenue Secretariat

File No. 56 of 19 12.

Serial No

to form a bench of Legislative Council under Sec 68(2) as this object is to enforce supply of information regarding liability to tax

The objections of the members of the town call for no remarks

7/12

Put

The draft has been verified and it covers all the grounds

Draft may be approved

(New Secy)

18-12

(Secy in charge)

3528-120

21 12 12.

Draft approved

21/12/12

Put

36

To the Hon'ble

No R 7505 dt 29 12 12

Please certain observations & suggestions have to Resolution dated 18th instant regarding the Legislative Council

NOTE—Contd sheet

G R S III-21

General and Revenue Secretariat

File No. 56 of 1920

Serial No 52

From

The D C Kolar Draft

No 1 spec WBG/no 21 Dy 16 3 21

Re submits for sanction the

Bye laws duly revised

Draft sanction memo is submitted for

approval

Sd

24/3/21

Sd

Bye laws approved

Second Member)

5099-110

5-4-21

Sd

4 4

Sd

6 4 21

62 To

The D. C Kolar Dated 1st June

No R 11343 Dy 11 4 21

Sanctions the bye laws

NOTE—Cont. sheet.

Case No. 489 q 20-21 Office of the Deputy Commissioner, Kolar District,

Dated, the 25th November, 1920

4

Mc 56-20 — 29

From

Md Zahiruddin Mecci.Esquire B.A.

Deputy Commissioner,

Kolar District

D No 4264
30-11-20

To

G.Aravamudu Iyengar, Esquire, B.A ,B L.,

Secretary to the Government of Mysore,

Revenue Department, Bangalore

Sir,

I have the honour to submit herewith a copy of the letter No. 123 dated the 18th September 1920, received from the President, Municipal Council, Chikkaballapur, submitting a copy of the Notice embodying the bye-laws framed for levy of taxes on professions, etc , and inviting objections, published in Mysore Gazette dated 5th August 1920.

An objection petition for such levy of tax by the mer-chants of the town is also enclosed and I request you to kindly obtain sanction of Government for the bye-laws framed by the Coun-cil.

A copy of the resolution of the Council in the matter is submitted for kind reference.

I have the honour to be,

Sir,

your most obedient servant,

- G. Jamal Ahmed Khan

Treasury Assistant Commissioner,

For Deputy Commissioner,

Kolar District (Absent from head-quarters)

Ok

Letter No. 123 dated the 18th September 1920 from the President, Chikka-
-ballapur Municipality, to the Deputy Commissioner Kolar District,
Kolar.

I have the honour to forward herewith a printed copy of the bye-
-laws framed for the levy of professional tax in Chikkaballapur Town
and to request that the sanction of Government may kindly be obtained
for the same.

The bye-laws were duly published in the Gazette and objections were
called for. One objection petition received is also herein enclosed.

An extract of the resolution of the council is also enclosed for
favour of reference

"Copy

For Deputy Commissioner,
Kolar District

25th November, 1920

Extract of the Proceedings of the
Town Municipal Council Chamberlain
in their meeting dated 31 8 20

Present

Mr Venkat Rangam Esquire B.A.B.L
President

Resolution

XVI

Draft byelaws in Connection with the levy of professional taxes published in the Gazette

Sanction of Government may be obtained to the byelaws

Sd/ S. Venkat Rangam
President
31 8 20

Extract

Secretary

For President

G R. S VI—G/32]

SUBJECT ..

Diary No of letter replied to 6264

General and Revenue Secretariat

( )

, the 191

Section

File No. 76-20

Serial No 36

No. L 7503

Date of issue 29-12-1920

To The Dr. Taluk

Sir

With reference to your letter No. L 2-6 C 689 of 20-21 dated the 25th November 20 submitting for sanction the rules framed by the Board of Chakkilliyam for the levy of taxes on professions trades & callings to be made under Sec 66(1) of the Local Rules I am directed to state

over

Sir

Your obedient servant

Secretary

Cattle 29/12

of further:—

(1) Rule 3 is superfluous & may be omitted.

(2) Rules 7, 8, 10 & 11 should be form part of bye-laws under section 15(2)(j) of the Regulation as these objects is to enforce supply of information regarding liability to tax and they may be dropped from the rules now framed under the Act.

3 Rule 14 is ultra vires as the Regulation only authorises the levy of fees for infringements of rules under sec 41.

(4) The rules may be revised with the help of the above remarks and recommendations. Necessary bye-laws may be framed in respect of provisions

List of enclosures.

Copied by

Examined by

G R. S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation sheet draft form.)

referred to above to [redacted] the supply of information regarding liability to assessment.

[redacted]

[redacted]

[redacted]

No. Lbr 489 Ea/pk Office of the Deputy Commissioner, Kolar District.

Dated the 15th/16th March, 1921.

From

Md. Zahiruddin Mecci, Esquire, B A,
Deputy Commissioner, Kolar District

18 MAR 1921

To

D. No. 6972
24 3 24

B. Ramaswamaiaya, Esquire, B A., B.L.,
Secretary to the Government of His Highness
The Maharaja of Mysore, Revenue Department,
Bangalore

Ml 56-20—52

Sir,

Referring to your letter No.R 7505/Ml.56-20-36 dated the 29th December 1920 returning the rules framed by the - Municipal Council of Chikballapur for thelevy of taxes on profes--sions, trade etc. for resubmission after revising them in the light of the remarks therein made, I have the honour to resubmit herewith the printed copy of the Rules duly revised as desired and to request that you may be so good as to kindly obtain sanc--tion of Government thereto.

2. The correspondence ending with memo No. 348 dated the 2nd instant from the President, Municipal Council, Chikballapur, together with an extract of the resolution of the Council is enclosed herein in orginal, for kind reference

I have the honour to be,
Sir,
Your most obedient servant,

For Deputy Commissioner,
Kolar District.

1920-21

From

The Deputy Commissioner

Kolar District.

To

The Secretary to the Government
-ment,
of Mysore, Revenue Depart

Bangalore.

Dated. 15/16th March, 1921

Despatched.

Received.

General No

No.

Enclosure No.

Requesting Government sanction to rules for the levy of taxes on professions trade, etc

Proceedings of the 8th ordinary
meeting of the Chittoor Town
Municipal Council held on 28 2 21

Present-

S Venkata Rangam Esqr BA, BL
President

x x x

Amendments to
Profession tax Maybe recommended
to Government

x x x

Signed S Venkat Rangam
President
28 3 21

Extract
S Venkat Rangam
President
4 3 21

Registered No M—1175

The Mysore Gazette

Vol. 55.] PUBLISHED BY AUTHORITY. [No. 31.

BANGALORE, THURSDAY, JULY 29, 1920

PART I-A

NOTIFICATIONS RELATING TO LOCAL SELF-GOVERNMENT

MUNICIPAL AND LOCAL BOARDS

No R :1097--*Ml* 17 19 1*3*3, *dated 20th July* 1920

Under Section 23 (2) (a) of the Municipal Regulation, Mr W A Tirumala Rao, a nominated Councillor of the Chitaldrug Municipal Council, is appointed the Vice President of the said Council

No R 1112—*L B* 3 20 2 *dated 21st July* 1920

Mr D Ramanna is declared duly elected by the Hosdurga Taluk Board as a member of the Chitaldrug District Board *vice* Mr Shamachar deceased

No R 1429—*Ml 90 19 10, dated 27th July* 1920

Under Section 18 of the Mysore Municipal Regulation VII of 1906 Mr U Padmaja Rao is appointed a Councillor of the Shimoga Town Municipal Council, in place of the Rev Mr A E Nightingale, resigned

By Order,

B RAMASWAMAIYA,

Secretary to Government,
Revenue Department

CHIKMAGALUR TOWN MUNICIPALITY

Notice dated 12th July 1920

Notice is hereby given to the inhabitants of Chikballapur Town, that the Town Municipal Council desires to impose the tax defined in the rules appended in lieu of the existing shop and oil mill taxes

Any inhabitant of this town objecting to the proposed tax may, within one month from the date of this notice send his objections in writing to the President Town Municipal Council, Chikballapur

Draft Rules framed under Section 46 (1) of the Mysore Municipal Regulation for the assessment of a tax on professions, trades and callings and on offices and appointments —

1 In the rules the word "person" shall include a firm, company or association

2 Every person, who within the Chikballapur Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rates specified in the said schedule as payable by persons of the class in which such person is placed

3 Persons whose monthly income or profits are less than Rs 30 per mensem are exempt from the tax

4 No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than sixty days within the town

5 The tax leviable under these rules from a firm, company, or association or undivided Hindu family may be levied from any member of that firm, company or association or family

6 When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources

7 On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf, every person exercising any profession art, trade or calling or holding any office or appointment shall within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years

8 The Municipal Council or such person or persons authorized by them in this behalf, may in like manner require—

(1) the owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time, a list, in writing, containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person,

(2) any employer or the Head or Secretary of any public or private office or of a firm or company,

(*a*) to furnish within a specified time a list in writing of the names of all persons in his employ or in the employ of such office, firm or company, with a statement of the salary or income of each of the same,

(*b*) to furnish the above particulars in regard to any incorporated company of which such employer Head or Secretary as the case may be is the agent

9 On or before 1st January and 1st July every year, an assessment list in the appended form shall be prepared The procedure laid down in Sections 63 to 66 of the Municipal Regulations regarding assessment of a rate on buildings or lands shall apply *mutatis mutandis* in respect of assessment of this tax This list will be subject to revision half yearly or yearly as may be decided by the Council

10 Notwithstanding anything in these rules, every person commencing to exercise any profession, art trade or calling or to hold any office or appointment in the Town Municipal limits, who has not been required to furnish a return under Rule VII shall within thirty days of so commencing give information of the fact to the President, Town Municipal Council

11 Every person liable to the tax who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business shall within thirty days of such change give intimation thereof to the President, Town Municipal Council

12. The tax shall be payable half yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation

13 (i) Any person who has paid the tax for the whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade, or calling or office or appointment has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him

14 Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs 50

SCHEDULE III

(Section 59, clause X) Tax on Arts, Professions, Trades and Callings

Class I

Every person holding any office or appointed, public or private, or employment in any capacity, whose pay, salary or pension amounts to Rs 2,000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs 2,000 a month or upwards —

	Yearly
(i) Carrying on business as a Company	Rs 100
(ii) Abkari Renters, Wholesale and Retail Traders and Manufacturers of every kind, Contractors, Shipowners, Boatowners, Auctioneers and Commission Agents	
(iii) Bankers, Money-lenders, Money-changers and Pawn brokers	
(iv) Editors and Proprietors of Newspapers	
(v) Dubashes, Under-writers, Brokers and Dealers in Securities, Shares or Bill of Exchange	
(vi) Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys Pleaders and Law Agents	
(vii) Practising Medical Practitioners of all kinds including Hakims and Vaidyas	
(viii) Dentists and Veterinary Surgeon	
(ix) Architects and Civil Engineers	
(x) Owners and Farmers of Markets and Toll farmers	
(xi) Keepers of Hotels, Lodging houses, Boarding houses or Billiard saloons	
(xii) Builders and Surveyors	
(xiii) Owners of Mills, Warehouses, Printing Presses, Oil Presses, Cotton-Presses and other Presses and factories of all kinds	
(xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circus or Theatrical Companies, Musicians and Dancers	
(xv) Dealers in animals or vehicles, and Owners or Keepers of livery stables or hackney carriages	
(xvi) Artizans	

Class II

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs 1 500 a month Rs 75

Class III

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 1,000 a month or upwards Rs 50

Class IV

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 500 a month or upwards Rs 25

Class V

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 300 a month or upwards Rs 12

	Yearly
CLASS VI	
Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 200 a month or upwards	Rs 6
CLASS VII	
Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 100 a month or upwards	Rs 4
CLASS VIII	
Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 50 a month or upwards	Rs 2
CLASS IX	
Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 30 a month or upwards	Re 1

Note —The above classification is subject to the following provisions, namely —

Proviso 1 —No owner of a Cotton press shall be placed in any class below Class IV

Proviso 2 —No wholesale Trader, Ship-owner, Banker, Dubash, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill owner or Factory owner shall be placed in any class below Class V

Proviso 3 —No Abkari Renter (other than a mere liquor shop keeper), Editor or Proprietor of a newspaper, Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange, and no First Grade Pleader, Medical Practitioner (other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below Class VI

Proviso 4 —No Boat-owneer, Auctioneer, Money-lender, Second Grade Pleader, Vakil, Law Agent, Owner or Farmer of a Market, Toll farmer, Keeper of a hotel, Lodging-house, Boarding house or Billiard saloon, and no Builder, Surveyor or Owner of a Warehouse or Press (other than a Cotton-press or Oil-press) shall be placed in any class below Class VII

CHIKBALLAPUR TOWN MUNICIPALITY

True return furnished by
as to his liability to Profession tax for the year

Name and address of party	Nature of profession, art, trade or calling followed or office, or appointment held	Date from which profession etc is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

Signature of the party

Date

PROFESSION TAX ASSESSMENT LIST

Division No

Serial No.	Name of party	Assessment number in previous year		Occupation	Address	Monthly or annual income or other basis of assessment	New assessment			Remarks
		Number	Amount				Class	Amount	Number	
1	2	3	4	5	6	7	8	9	10	11
			Rs. a. p.			Rs. a. p.		Rs. a. p.		

S VENKAT RANGAM,
President

L Toc 489 En 2

From

The President

Chittagong Municipality

To

The Deputy Commissioner

Kolar District

Kolar

Dated 2 2 21

No. 323

Encl 1 Bylaw

Sir

Adverting to your memo no. L 7. Cc. 489 dated 22/2/21 forwarding copy of letter no. R 7505 ml 56-20 36 dated 29 12 21 from the Secretary to the Government Revenue Department in connection with the Rules framed for the levy of professional taxes in Chickballapur Town, I have the honour to enclose herewith a printed copy of the Rules revised as

L 7

8/2/21

OFFICE OF THE DEPUTY COMMISSR.
1618
FEB 8 1921
General No
KOLAR

DISTRICT
3149
1921
KOLAR

as per instructions contained in the letter and to request that the search of Government may kindly be obtained for the same

I have the honor to be,
Sir
Your most obedient Servant

Loc 489 Ens 2
20 21

Edward Richardson
President

7253

Memo

The amended rules - President
is requested to kindly forward
a copy of the Municipal Council
resolution in the matter

Such of the rules as have been
deleted, may be attested before
passed ex

Pl
3/11

Chas Chung

To the Deputy Commissioner as
Dy

Place the amended rules before the meeting on the day fixed

Dom
12 2 21

348
Face

12/3/21

Loc 489 Ens 2
20 21

Memo

I am to request you to enclose herewith an attested copy of the Municipal Council's resolution in the matter

The deleted paras of the rules - Lane
have been attested

Edward Richardson
Dy Commissioner

2 3 21

OFFICE OF THE PRESIDENT, DISTRICT BOARD
3642
MAR 9 1921
The Clerk

LR
18598
8/3/21
ad 8/3/21

G R S VI–71]

SUBJECT

Draft No of letter replied to

General and Revenue Secretariat

( )

, *the* 191

Date of issue 11.4.21

Signed by Mr. Narasimhan

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

Section Judl

File No Sl no

Serial No 62

Proceedings of the Government of His Highness the Maharaja of Mysore

Read—

Correspondence ending with letter No 2 Dec 489/20-21 dated 6th March 1921 from the D.C. Kolar submitting for sanction the draft revised rules ~~Order thereon No~~ to the levy relating to tax on professions trade &c in the Chickballapur Town

municipality.

order no! R. 11364 30-11-4-24

sanctioned.

Necessary legislation to enforce the supply of information etc from persons liable to assessment should also be sent at an early date for sanction,

Encl.
6.6.24.

for Revenue Board

List of enclosures.

for

To The D.C. Kaira Nadiad

Copied by

Examined by

WD 17m—GPE—30,000—17-3-10